

Susan Manwaring  
*Partner*  
Miller Thomson LLP

Susan Manwaring's practice focuses on working with clients from the voluntary sector. In this role, she acts as general counsel, providing tax and corporate advice on a variety of issues. When legal advice outside her areas expertise is required, Susan works with clients to coordinate the firm providing advice in these areas.

Susan advises on establishing charities and non-profit organizations and works with them to address their organizational and governance concerns.

Susan is regularly called upon to advise charities and non-profit organizations on compliance and taxation matters under the Income Tax Act (Canada), as well as other relevant provincial tax regulations. She assists clients with charitable registration matters and with regulations relating to receipting of charitable foundations and expenditures of charitable funds.

Susan has expertise in Tax Litigation and represents clients before the Tax Court of Canada and the Federal Court on income tax appeals. She is also necessarily involved in the tax audit process and the preliminary appeal process administered by the Canada Revenue Agency, an area of expertise which is becoming increasingly important to the voluntary sector.

Susan frequently writes and speaks to the voluntary sector on tax and corporate governance related issues.

Susan is the 2010 winner of the OBA's AMS John Hodgson Award and was also named a 2010 Friend of the Canadian Association of Gift Planners. Susan is Chair of the CAGP-ACPD Government Relations Committee and Past Chair of the Executive Canadian Bar Association Charities Not-for-Profit Section.